

Proposed 2005 State Owned Land Valuations

In accordance with General Laws Chapter 58 §§ 13-17B and Chapter 59 §5G, the Commissioner of Revenue has determined the fair cash value of land owned by the Commonwealth and used for certain purposes every fourth year. These valuation approximations are used to reimburse communities where these lands are located for loss of local tax revenue.

A listing of the proposed fair cash valuation of state owned land (SOL) eligible for reimbursement as of January 1, 2005 for each relevant community is found here in two Excel files below. One file is for Cherry Sheet reimbursable land and the other for Division of Conservation and Recreation's (DCR) Division of Water Supply Protection reimbursable land. They are listed separately because they are reimbursed differently. The spreadsheets have both a detailed listing of the land as well as its valuation. In order to review your community's data, click on the community name on the drop-down menu. Specific site and parcel information will display, as well as subtotals and a grand total for each community, and can be easily printed. SOL values are subject to change based on additions or deletions of reimbursable land.

This new valuation program is the culmination of many years of work by the Department of Revenue's Bureau of Local Assessment, Massachusetts Association of Assessing Officers and local assessors. Legislative changes were sought and obtained that, among other things, make the valuation occur every four years, rather than the former five-year schedule and lengthen the appeal period. A significant change in the program is that local assessors with reimbursable state owned land in their communities have reconciled their information with that of the Department. No longer will assessors be unaware of what land is involved in the two reimbursement programs. While this created considerable work for all parties, future work will be minimal and only involve database maintenance for additions or deletions. Another significant change is that the Department is now using land schedules from the individual communities, updated by the Department to reflect values as of January 1, 2005, to value the land. Consequently, land values will be more closely tied to local values than in the past. The new legislation also allows DOR to adjust values based upon documentation supplied by assessors, should any assessors believe their values are not reflective of the real estate market in their communities. (See statutory deadline dates below.) Because the state and local officials have worked together closely we anticipate that the costs of appeals to the Appellate Tax Board should be minimized for all parties.

The following table summarizes the proposed values:

Proposed 2005 State Owned Land Valuation

2005 Valuation	Cherry Sheet Land	DCR Water Supply Protection Land	Totals
Cities & Towns	290	31	293*
Acres	410,044.92	131,577.24	541,622.16
Value	\$3,133,950,000.00	\$380,559,000.00	\$3,514,509,000.00

*28 communities had land in both reimbursement programs

Communities questioning their proposed state owned land values should contact the Bureau of Local Assessment no later than *June 10, 2005*. Assessors must, at a minimum, provide all documents requested in the instructions in the [State Owned Land Revision Request](#) memo available at this website. Completed revision requests must be received by the close of business on *June 10, 2005*. Bureau representatives will review the documentation submitted by the assessors and hold hearings as needed in our regional offices by appointment only. Final values, including revised 2005 state owned land values, will be posted to the Department's website on or before July 20, 2005. (These, and all future state owned land values, will be available on the Internet and no longer mailed.) Should a community continue to be aggrieved after the final valuations are posted to the Internet it will have until *August 10, 2005 to file an appeal with the Appellate Tax Board*.

The 2005 Chapter 58 §§13-17B finalized values will first be used on the 2007 Cherry Sheets and the Chapter 59 §5G values will be used for Water Supply Protection payments for FY2006 to be calculated in the spring of 2006.

The valuation in this notice is *final* unless revised by the Commissioner after a hearing or the Appellate Tax Board upon appeal.

Communities with questions about their state owned land or wishing to schedule an appointment for a hearing should contact Jack Lyons at 617-626-2368.